

General description	Cost	Basis of Cost	Justification of need
Additional Explanations/Comments (as necessary)			

i. Indirect Costs

Indirect Costs			
	Budget Period 1	Budget Period 2	Budget Period 3
	Rate applied:	43.0%	43.0%
Total indirect costs requested:	\$164,180	\$173,176	\$181,807
			\$519,163

A federally approved indirect rate agreement, or rate proposed supported and agreed upon by DOE for estimating purposes is required if reimbursement of fringe benefits is requested. Please check (X) one of the options below and provide the requested information if it has not already been provided as requested, or has changed. Calculate the indirect rate dollars and enter the total in the Section B., line 6.j. (Indirect Charges) of form SF 424A.

There is a federally approved indirect rate agreement. A copy is provided with this application and will be provided electronically to the Contracting Officer for this project.

(When this option is selected, a presentation of the budget that demonstrates the application of the approved rate, to arrive at the proposed indirect charges proposed should also be provided.)

There is no current, federally-approved indirect rate agreement.

(When this option is checked, the entity preparing this form shall submit an indirect cost rate proposal in the format provided at the following website, or in a format that provides the same level of information and which supports the rate(s) being proposed for use in estimating the project. Go to <https://www.eere-pmc.energy.gov/forms.aspx> and select PMC 400.2 Sample Rate Proposal.)

Additional Explanations/Comments (as necessary)

SFPUC, the grantee, is similar in structure to the SF Dept. of Public Works whose Indirect Cost Plan has been approved by the U.S. Department of Transportation. A copy of that approved plan will be provided to the Contracting Officer upon assignment.

Cost Share**PLEASE READ!!!**

A detailed presentation of the cash or cash value of all cost share proposed for the project must be provided in the table below. Identify the source & amount of each item of cost share proposed by the award recipient and each sub-recipient or vendor. **Letters of commitment must be submitted for all third party cost share (other than award recipient).**

Note that "cost-share" is not limited to cash investment. Other items that may be assigned value in a budget as incurred as part of the project budget and necessary to performance of the project, may be considered as cost share, such as: contribution of services or property; donated, purchased or existing equipment; buildings or land; donated, purchased or existing supplies; and/or unrecovered personnel, fringe benefits and indirect costs, etc. For each cost share contribution identified as other than cash, identify the item and describe how the value of the cost share contribution was calculated.

Funds from other Federal sources MAY NOT be counted as cost share. This prohibition includes FFRDC sub-recipients. Non-Federal sources include private, state or local Government, or any source not originally derived from Federal funds. Documentation of cost sharing commitments must be provided, if not already provided with the original application and they have not changed since its submission.

Fee or profit will not be paid to the award recipients or subrecipients of financial assistance awards. Additionally, foregone fee or profit by the applicant shall not be considered cost sharing under any resulting award. Reimbursement of actual costs will only include those costs that are allowable and allocable to the project as determined in accordance with the applicable cost principles prescribed in 10 CFR 600.127, 10 CFR 600.222 or 10 CFR 600.317. Also see 10 CFR 600.318 relative to profit or fee.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

Organization/Source	Type (cash or other)	Cost Share Item	Budget Period 1 Cost Share	Budget Period 2 Cost Share	Budget Period 3 Cost Share	Total Project Cost Share
ABC Company EXAMPLE ONLY!!	Cash	Project partner ABC Company will provide 40 PV modules for product development at 50% off the retail price of \$680	\$13,600			\$0
						\$0
						\$0
						\$0
						\$0
						\$0

Organization/Source	Type (cash or other)	Cost Share Item	Budget Period 1 Cost Share	Budget Period 2 Cost Share	Budget Period 3 Cost Share	Total Project Cost Share
						\$0
						\$0
						\$0
						\$0
						\$0
		Totals	\$0	\$0	\$0	\$0

Total Project Cost: \$21,770,685

Additional Explanations/Comments (as necessary)

Cost Share Percent of Award: 0.0%

ASSOCIATION OF BAY AREA GOVERNMENTS

INDIRECT COST PLAN

FISCAL YEAR 2009-2010

The Association of Bay Area Governments (ABAG) allocates indirect costs to projects based on an indirect cost plan developed in accordance with the policies and procedures as stated in Office of Management and Budget Circular A-87. The ABAG Indirect Cost Plan incorporates the following concepts:

- (1) Certain operating costs are incurred for a common or joint purpose and are not readily identifiable with specific projects due either to high cost of allocation or difficulty in coming up with an equitable basis for allocation. These costs which benefit more than one project and are necessary for general administrative purposes are recorded in the indirect (overhead) cost pool.
- (2) Costs in the indirect cost pool are allocated to projects based on a standard agency-wide indirect cost rate. The basis ABAG uses to allocate indirect (overhead) costs is direct labor cost.
- (3) Actual incurred indirect (overhead) costs are accumulated in the indirect cost pool comprising Project 901000, Overhead--Systems, and Project 901001, Overhead--General.
- (4) Indirect costs are allocated monthly to projects along with actual direct labor costs through the Payroll Cost Allocation (PCA) System. The indirect charges are calculated by multiplying the standard indirect cost rate (see Exhibit A) by the total direct labor cost charged to a project. The PCA System records direct labor costs and the allocated indirect costs in projects and uploads monthly to the General Ledger System.
- (5) ABAG uses the accrual basis of accounting and all costs are recorded in the General Ledger where transactions are posted to projects and categorized under appropriate expense accounts.
- (6) Indirect (overhead) costs are divided into two categories:
 - A. Salary and Benefits (Personnel Costs)
 1. There are two groups of personnel costs for cost accounting purposes:
 - Group 1 - General Administration (Indirect)
Work related to general management and support functions that are essential to the operation of the Association. These functions that benefit all projects include accounting, human resource, purchasing, computer support and general services. Note: According to OMB Circular A-87, the Executive Director's and Legal Counsel's time cannot be included as indirect costs, although they can charge certain projects as direct labor.
 - Group 2 – Project Operation (Direct)
Work that is directly attributable to grant and service projects.

3. The cost of an employee's services in both groups 1 and 2 to any project is a function of the employee's hourly cost rate and the number of hours worked. An hourly cost rate is determined for each employee by dividing the total salary and benefit costs (see Exhibit B for a list of fringe benefits) by the total estimated annual work hours.

Employees record their time in timesheets which cumulate time worked on specific projects. At the end of each payroll period (half month) the individual timesheets are recorded in the Payroll Cost Allocation (PCA) System. The PCA System calculates total direct labor cost and the related indirect cost for each project and uploads these charges to the General Ledger at month-end.

4. The staff positions and estimated time that are budgeted in ABAG's Indirect Cost Plan are presented in Exhibit A.

B. Other Services and Charges

This group consists of expenses that are necessary for the Association's general support and not clearly attributable to a specific project. The most significant ones in this group are depreciation of fixed assets, building maintenance, utilities, telephone, postage, insurance, etc. (see complete list in Exhibit A).

- (7) At the end of each month, the actual indirect cost rate is calculated by dividing total indirect costs recorded in the indirect cost pool by total direct labor cost charged to projects. The actual indirect cost rate may be higher or lower than the standard rate. This process results in an under or over allocation of indirect costs. At the end of each fiscal year, the total amount of under or over allocation of overhead is carried forward as an adjustment in the next fiscal year for which an indirect cost rate is established.

Certification

This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposed indirect cost plan are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal awards to which they apply.

(2) All costs included in this proposal are properly chargeable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Accounting principles and process described above have been applied in a manner that is consistent with the preceding year.

I declare that the foregoing is true and correct.

The Association of Bay Area Governments



Herbert L. Pike, CPFO
Finance Director
Date of Execution: April 10, 2009

Exhibit A

Proposed Indirect Cost Plan for FY 2009-2010

		<u>General</u> (901001)	<u>Information System Support</u> (901000)		<u>Combine d</u>
			<u>Hour s</u>	<u>Amount</u>	
Salaries					
<u>and Benefits</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
Ademola, L.	Computer Tech.	54.00	0	0	1,700 91,800 1,700 91,800
Adsit, C.	Secretary	58.30	50	2,915	0 0 50 2,915
Attaway, S.	Web Master	72.74	0	0	1,300 94,562 1,300 94,562
Castro, F.	Office Manager	73.35	1,784	130,856	0 0 1,784 130,856
Eeds, D.	Acctg. Supervisor	89.64	1,500	134,460	0 0 1,500 134,460
Flood, J.	Supply Clerk	47.01	1,500	70,515	0 0 1,500 70,515
Fong, C.	HR Assistant	64.99	1,414	91,922	0 0 1,414 91,922
Harrington, C.	Acctg. Specialist	65.33	884	57,752	0 0 884 57,752
Hsieh, S.	Assistant Fin. Dir.	94.65	912	86,321	0 0 912 86,321
Jones, P.	Assist. Exec. Dir.	137.03	800	109,624	0 0 800 109,624
Kirking, B.	Info. System Dir.	111.16	0	0	1,100 122,276 1,100 122,276
Lawyer, D.	FD Receptionist	40.35	912	36,799	0 0 912 36,799
Ng, L.	Acctg. Technician	58.12	500	29,060	0 0 500 29,060
Parkinson, F	Programmer	74.16	150	11,124	1,100 81,576 1,250 92,700
Pike, H.	Finance Director	131.12	1,100	144,232	0 0 1,100 144,232
Rapport, E.	Deputy Exec. Dir.	161.78	872	141,072	0 0 872 141,072
Saelee, J.	Supply Clerk	49.13	900	44,217	0 0 900 44,217
Samar, B.	Computer Tech.	85.73	0	0	1,744 149,513 1,744 149,513
Tse, B.	Supply Clerk	54.64	872	47,646	0 0 872 47,646
Williams, A.	Sr System Admin.	96.42	744	71,736	1,000 96,420 1,744 168,156
Williams, M.	Secretary	50.51	500	25,255	500 25,255 1,000 50,510
Wire, G.	Account Clerk	55.94	1,100	61,534	0 0 1,100 61,534
Other Clerical	Other Clerical	50.00	200	10,000	60 3,000 260 13,000
Total Salaries & Benefits		16,694	1,307,041	8,504	664,402 25,198 1,971,443
Other Direct Expenses					
Consultants--Systems			240,000		4,000 244,000
Audit Fees			43,930		3,500 47,430
Travel			3,000		0 3,000
Temporary Personnel Services			20,000		0 20,000
Printing--outside			3,000		0 3,000
Conferences & Seminars			7,500		0 7,500
Equipment Maintenance			5,000		62,500 67,500
Office Supplies			40,000		30,000 70,000
Subscriptions & Memberships			4,000		1,850 5,850

Exhibit B

Association of Bay Area Governments Fringe Benefits FY 2009-2010

CalPERS retirement contribution
Health, dental, vision insurance
Retiree health benefits
Workers' compensation
Disability insurance
Domestic partners health insurance
Life insurance
Social Security
Unemployment insurance
Parking and transit subsidies

Applicant Name: Sacramento Municipal Utility District

Award Number: DE-FOA-0000148

Budget Information - Non Construction Programs**Section A - Budget Summary**

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		
		Federal (c)	Non-Federal (d)	Federal (e)
1.				\$2,407,297
2.				
3.				
4.				
5. Totals		\$0	\$0	\$2,407,297

Section B - Budget Categories

6. Object Class Categories	Grant Program, Function or Activity		
	(1)	(2)	(3)
a. Personnel	\$91,621		
b. Fringe Benefits	\$67,800		
c. Travel	\$14,400		
d. Equipment			
e. Supplies	\$66,000		
f. Contractual	\$1,343,649		
g. Construction			
h. Other	\$689,834		
i. Total Direct Charges (sum of 6a-6h)	\$2,273,304	\$0	\$0
j. Indirect Charges	\$133,994		
k. Totals (sum of 6i-6j)	\$2,407,297	\$0	\$0
7. Program Income			

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Section C - Non-Federal Resources

(a) Grant Program	(b) Applicant	(c) State
8.		
9.		

10.			
11.			
12. Total (sum of lines 8 - 11)	\$0	\$0	
Section D - Forecasted Cash Needs			
	Total for 1st Year	1st Quarter	2nd Quarter
13. Federal	\$2,407,297	\$601,824	\$601,824
14. Non-Federal	\$0		
15. Total (sum of lines 13 and 14)	\$2,407,297	\$601,824	\$601,824
Section E - Budget Estimates of Federal Funds Needed for Balance of the Project			
(a) Grant Program	Future Fur		
	(b) First	(c) Second	
16.			
17.			
18.			
19.			
20. Total (sum of lines 16-19)	\$0	\$0	
Section F - Other Budget Information			
21. Direct Charges	22. Indirect Charges		
23. Remarks			

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Instructions for the SF-424A

Public Reporting Burden for this collection of information is estimated to average 3.0 hours per response, including the time for reviewing instructions, maintaining the data needed, and completing and reviewing the collection of information. Please do not return your completed form to the Office provided by the sponsoring agency.

General Instructions

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the later case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

For continuing grant program a each funding period as required b estimated amounts of funds which period only if the Federal grantor : these columns blank. Enter in col upcoming period. The amount(s) i Columns (e) and (f).

For supplemental grants and c and (d). Enter in Column (e) the a and enter in Column (f) the amour Column (g) enter the new total bu includes the total previous authori the amounts shown in Columns /e

Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a **single** Federal grant program (Federal Domestic Assistance Catalog number) and **not requiring** a functional or activity breakdown, enter on Line 1 under Column (a) the catalog program title and the catalog number in Column (b).

For applications pertaining to a **single** program **requiring** budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the catalog program title on each line in **Column (a)** and the respective catalog number on each line in Column (b).

For applications pertaining to **multiple** programs where one or more programs **require** a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

Lines 1-4, Columns (c) through (g)

For new applications, leave Columns (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

the amounts shown in Columns (e) equal the sum of amounts in Colu

Line 5—Show the totals for all co

Section B. Budget Categories

In the column headings (a) through functions, and activities shown on additional sheets are prepared for sheet. For each program, function Federal and non-Federal) by obje

Lines 6a-i—Show the totals of Lir

Line 6j—Show the amount of indi

Line 6k—Enter the total of amour grants and continuation grants the same as the total amount shown i grants and changes to grants, the Columns (1)-(4), Line 6k should b Columns (e) and (f) on Line 5.

Line 7—Enter the estimated amo this project. Do not add or subtract under the program narrative state amount of program income may b determining the total amount of th

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Section C. Non-Federal Resources

Lines 8-11—Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

Column (a)—Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

Column (b)—Enter the contribution to be made by the applicant.

Column (c)—Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

Column (d)—Enter the amount of cash and in-kind contributions to be made from all other sources.

Column (e)—Enter totals of Columns (b), (c), and (d).

Line 12—Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f) Section A.

Section D. Forecasted Cash Needs

Line 13—Enter the amount of cash needed by quarter from the grantor agency during the first year.

Section E. Budget Estimates Project

Lines 16-19—Enter in Columr Column

(a), Section A. A breakdown b applications and continuation g amounts of Federal funds whic project over the succeeding fu need not be completed for revi funds for the current year of e> If more than four lines are nee schedules as necessary.

Line 20—Enter the total for ea schedules are prepared for thi overall totals on this line.

Section F. Other Budget Info

Line 21—Use this space to ex cost categories that may appe details as required by the Fed

Line 22—Enter the type of ind fixed) that will be in effect dur the base to which the rate is ap

Line 14—Enter the amount of cash from all other sources needed by quarter during the first year.

Line 23—Provide any other e>

Line 15—Enter the totals of amounts on Lines 13 and 14.

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OMB Approval No. 0348-0044

New or Revised Budget

Non-Federal (f)	Total (g)
	\$2,407,297
	\$0
	\$0
	\$0
\$0	\$2,407,297

(4)	Total (5)
	\$91,621
	\$67,800
	\$14,400
	\$0
	\$66,000
	\$1,343,649
	\$0
	\$689,834
\$0	\$2,273,304
	\$133,994
\$0	\$2,407,297
	\$0

SF-424A (Rev. 4-92)
Prescribed by OMB Circular A-102

(d) Other Sources	(e) Totals
	\$0
	\$0

g) and (i). The amount(s) in Column (g) should not
imns (e) and (f).

lumns used.

jh (4), enter the titles of the same programs,
Lines 1-4, Column (a), Section A. When
Section A, provide similar column headings on each
or activity, fill in the total requirements for funds (both
object class categories).

nes 6a to 6h in each column.

irect cost.

nts on Lines 6i and 6j. For all applications for new
the total amount in column (5), Line 6k, should be the
in Section A, Column (g), Line 5. For supplemental
the total amount of the increase or decrease as shown in
be the same as the sum of the amounts in Section A,

unt of income, if any, expected to be generated from
ct this amount from the total project amount. Show
ment the nature and source of income. The estimated
be considered by the federal grantor agency in
the grant.

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Prescribed by OMB Circular A-102

§ of Federal Funds Needed for Balance of the

1 (a) the same grant program titles shown in

y function or activity is not necessary. For new
grant applications, enter in the proper columns
ch will be needed to complete the program or
nding periods (usually in years). This section
isions (amendments, changes, or supplements) to
xisting grants.

ded to list the program titles, submit additional

ach of the Columns (b)-(e). When additional
s Section, annotate accordingly and show the

ormation

plain amounts for individual direct object-class
ar to be out of the ordinary or to explain the
eral grantor agency.

irect rate (provisional, predetermined, final or
ng the funding period, the estimated amount of
plied, and the total indirect expense.

xplanations or comments deemed necessary.

SF-424A (Rev. 4-92
Prescribed by OMB Circular A-102

Instructions and Summary

Award Number: DE-F0A-00000148
 Award Recipient: Sacramento Muni Utility District

Date of Submission: 12/14/2009
 Form submitted by: County of Los Angeles
 (May be award recipient or sub-recipient)

**Please read the instructions on each page before starting.
 If you have any questions, please ask your DOE contact. It will save you time!**

On this form, provide detailed support for the estimated project costs identified on the SF-424A form (Budget).

- The dollar amounts on this page must match the amounts on the associated SF-424A.
- The award recipient and each sub-recipient with estimated costs of \$100,000 or more must complete this form and a SF-424A form.**
- The total budget presented on this form and on the SF424A must include both Federal (DOE), and Non-Federal (cost share) portions, thereby reflecting TOTAL PROJECT COSTS proposed.**

- For costs in each Object Class Category on the SF-424A, complete the corresponding worksheet on this form (tab at the bottom of the page).
- All costs incurred by the preparer's sub-recipients, vendors, contractors, consultants and Federal Research and Development Centers (FFRDCs), should be entered only in section f. Contractual. All other sections are for the costs of the preparer only.

SUMMARY OF BUDGET CATEGORY COSTS PROPOSED

(Note: The values in this summary table are from entries made in each budget category sheet.)

CATEGORY	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Total Costs	Project Costs %	Comments
a. Personnel	\$81,539	\$86,427	\$91,621	\$259,587	3.7%	(Add comments as needed)
b. Fringe Benefits	\$60,339	\$63,956	\$67,800	\$192,095	2.7%	
c. Travel	\$14,400	\$14,400	\$14,400	\$43,200	0.6%	
d. Equipment	\$0	\$0	\$0	\$0	0.0%	
e. Supplies	\$68,000	\$66,000	\$66,000	\$200,000	2.8%	
f. Contractual Sub-recipient FFRDC Vendor	\$0	\$0	\$0	\$0	0.0%	
Total Contractual	\$1,349,462	\$1,269,483	\$1,343,649	\$3,982,593	56.3%	
g. Construction	\$0	\$0	\$0	\$0	0.0%	
h. Other Direct Costs	\$636,333	\$669,833	\$689,834	\$1,996,000	28.4%	
i. Indirect Charges	\$119,248	\$126,397	\$133,994	\$379,639	5.4%	
Total Project Costs	\$2,329,321	\$2,296,496	\$2,407,297	\$7,033,114	100.0%	

Additional Explanations/Comments (as necessary)

a. Personnel

PLEASE READ!!!

List costs solely for employees of the entity completing this form (award recipient or sub-recipient). All other personnel costs (of subrecipients or other contractual efforts of the entity preparing this) must be included under f., Contractual. This includes all consultants and FFRDCs.

Identify positions to be supported. Key personnel should be identified by title. All other personnel should be identified either by title or a group category. State the amounts of time (e.g., hours or % of time) to be expended, the composite base pay rate, total direct personnel compensation and identify the rate basis (e.g., actual salary, labor distribution report, technical estimate, state civil service rates, etc.).

Add rows as needed. Formulas/calculations will need to be entered by the manager of this form.

Additional Explanations/Comments / _____

An activity type is a grouping of staff within a Cost Center for planning and charging purposes. An Activity Type denotes the type of work or productive output performed by a resource or group of resources. SMUD uses Activity Types to represent a job classification where employees are performing similar types of work. Examples of Activity Types at SMUD are designer, electrician, ~

b. Fringe Benefits

	Budget Period 1	Budget Period 2	Budget Period 3	Total
Rate applied:	74.0%	74.0%	74.0%	
Total fringe requested:	\$60,339	\$63,956	\$67,800	\$192,095

A federally approved fringe benefit rate agreement, or a proposed rate supported and agreed upon by DOE for estimating purposes is required if reimbursement for fringe benefits is requested. Please check (X) one of the options below and provide the requested information, if it has not already been provided to the Contracting Officer, OR if it has changed since it was. Calculate the fringe rate and enter the total amount in Section B, line 6.b. ("Fringe Benefits") of form SF-424A.

A fringe benefit rate has been negotiated with, or approved by, a federal government agency. A copy of the latest rate agreement is included with this application, and will be provided electronically to the Contracting Officer for this project.
(When this option is selected, a presentation of the budget that demonstrates the application of the approved rate, to arrive at the proposed fringes benefits dollars should also be provided.)

✓ There is not a current, federally approved rate agreement negotiated and available.

(When this option is checked, the entity preparing this form shall submit a rate proposal in the format provided at the following website, or a format that provides the same level of information and which will support the rates being proposed for use in performance of the proposed project. Go to https://www.eere-pmc.energy.gov/forms.aspx and select PMC 400.2 Sample Rate Proposal.)

Additional explanation/comments (as necessary)

Fringe is the dollar value of all of the Benefits provided to employees at SMUD. The total of all of the benefits are allocated to each employee. Some benefits are allocated on the basis of wages and some benefits are allocated on the basis of headcount (hence the allocation on a per head basis is the same amount for each employee). The total allocated amount per employee is the amount of the fringe. Because some benefits vary based on salary, and because some benefits are a constant regardless of salary (for example, health benefits), SMUD does not express fringe cost in terms of a percent, rather as a dollar amount per Activity Type.

The following benefits are allocated on the basis of salary:

- Personal leave
- Sick leave
- Other leave
- Holidays
- Retirement benefit
- Social Security/Medicare
- Health, Dental, and Vision Insurance
- Life Insurance
- Short and Long Term Disability
- Worker's Compensation
- Unemployment Insurance
- Employee Assistance
- Education Reimbursement
- Wellness Program
- Rideshare Program
- Normal Cost Retirement Funding (OPEB)
- Benefit Administration
- Miscellaneous

b. Fringe Benefits

c. Travel

PLEASE READ!!!

Provide travel detail as requested below, identifying total Foreign and Domestic Travel as separate items. Purpose of travel are items such as professional conference, DOE sponsored meeting, project management meeting, etc. The Basis for Estimating Costs are items such as past trips, current quotations, Federal Travel Regulations, etc.

All listed travel must be necessary for performance of the Statement of Project Objectives.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

Purpose of travel	No. of Travelers (not required for domestic travel)	Depart From (not required for domestic travel)	Destination (not required for domestic travel)	No. of Days	Cost per Traveler	Cost per Trip	Basis for Estimating Costs
Budget Period 1							
Domestic Travel				2	\$650	\$1,300	Internet prices
EXAMPLE ONLY!!! Visit to PV cell mfr. to set up vendor agreement	2						
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	\$500 plane fare, \$150 hotel (2 nights), \$50 per diem (2 days)
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Domestic Travel subtotal					\$0	\$0	
International Travel					\$0	\$0	
International Travel subtotal					\$0	\$0	
Budget Period 1 Total					\$14,400	\$14,400	
Budget Period 2							
Domestic Travel							
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	

Purpose of travel	No. of Travelers	Depart From (not required for domestic travel)	Destination (not required for domestic travel)	No. of Days	Cost per Traveler	Cost per Trip	Basis for Estimating Costs
Domestic Travel subtotal						\$14,400	
International Travel							
Domestic Travel subtotal						\$0	
International Travel subtotal						\$0	
Budget Period 2 Total						\$14,400	
Budget Period 3							
Domestic Travel							
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Quarterly team meeting in LA	4	Sacramento	Los Angeles	2	\$900	\$3,600	
Domestic Travel subtotal						\$0	
International Travel							
Domestic Travel subtotal						\$14,400	
International Travel subtotal						\$0	
Budget Period 3 Total						\$0	
PROJECT TOTAL						\$14,400	
						\$43,200	

Additional Explanations/Comments (as necessary)

d. Equipment

PLEASE READ!!!

Equipment is generally defined as an item with an acquisition cost greater than \$5,000 and a useful life expectancy of more than one year. Further definitions can be found at 10 CFR 600 found on the PMC Recipient Resources Forms page at <https://www.eere-pmc.energy.gov/Forms.aspx#regs>.

List all proposed equipment below, providing a basis of cost such as vendor quotes, catalog prices, prior invoices, etc., and briefly justifying its need as it applies to the Statement of Project Objectives. If it is existing equipment, and the value of its contribution to the project budget is being shown as cost share, provide logical support for the estimated value shown. If it is new equipment which will retain a useful life upon completion of the project, provide logical support for the estimated value shown.

For equipment over \$50,000 in price, also include a copy of the associated vendor quote or catalog price list

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the programmer.

Additional Explanations/Comments (as necessary)

e. Supplies

PLEASE READ!!!

Supplies are generally defined as an item with an acquisition cost of \$5,000 or less and a useful life expectancy of less than one year. Supplies are generally consumed during the project performance. Further definitions can be found at 10 CFR 600 found on the PMC Recipient Resources Forms page at <https://www.eere-pmc.energy.gov/Forms.aspx#regs>.

List all proposed supplies below, providing a bases of cost such as vendor quotes, catalog prices, prior invoices, etc., and briefly justifying the need for the Supplies as they apply to the Statement of Project Objectives. Note that Supply items must be direct costs to the project at this budget category, and not duplicative of supply costs included in the indirect pool that is the basis of the indirect rate applied for this project.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

Additional Explanations/Comments (as necessary)

Collateral will be used to market the energy efficiency programs and raise awareness about the benefits of comprehensive, whole-building energy efficiency retrofits, PACE financing, neighborhood competitions, and the unique opportunity to be a part of a stimulus-funded program. Marketing materials will also highlight the more visible retrofits such as the street lights and the photovoltaic system that will be installed on the Galt municipal building, as examples of the City's commitment to the program goals.

f. Contractual**PLEASE READ!!!**

The entity completing this form must provide all costs related to sub-recipients, vendors, contractors, consultants and FFRDC partners in the applicable boxes below.

Sub-recipients (partners, sub-awardees):

For each sub-recipient with total project costs of \$100,000 or more, a separate SF-424A budget and PWC123.1 budget justification form must be submitted. These sub-recipient forms may be completed by either the sub-recipients themselves or by the preparer of this form. The budget totals on the sub-recipient's forms must match the sub-recipient entries below.

The preparer of this form need only provide further support of the completed sub-recipient budget forms as they deem necessary. The support to justify the budgets of sub-recipients with estimated costs less than \$100,000 may be in any format, and at a minimum should provide what Statement of Project Objectives task(s) are being performed, the purpose/need for the effort, and a basis of the estimated costs that is considered sufficient for DOE evaluation.

Vendors (includes contractors and consultants):

List all vendors, contractors and consultants supplying commercial supplies or services used to support the project. The support to justify vendor costs (in any amount) should provide the purpose for the products or services and a basis of the estimated costs that is considered sufficient for DOE evaluation.

Federal Research and Development Centers (FFRDCs):

For FFRDC partners, award recipient will provide a Field Work Proposal (if not already provided with the original application), along with the FFRDC labor mix and hours, by category and FFRDC major purchases greater than \$25,000, including Quantity, Unit Cost, Basis of Cost, and Justification. The award recipient may allow the FFRDC to provide this information directly to DOE.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

Sub-Recipient Name/Organization	Purpose/Tasks in SOPO	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Project Total
EXAMPLE ONLY!!! XYZ Corp.	Partner to develop optimal fresnel lens for Gen 2 product - Task 2.4	\$48,000	\$32,000	\$16,000	\$96,000
					\$0
					\$0
					\$0
					\$0
					\$0

Sub-Recipient Name/Organization	Purpose/Tasks in SOPO			Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Project Total
				\$0			\$0
							\$0
							\$0
		Sub-total		\$0	\$0	\$0	\$0
Vendor Name/Organization	Product or Service, Purpose/Need and Basis of Cost (Provide additional support at bottom of page as needed)	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs
EXAMPLE ONLY!! ABC Corp.	Vendor for developing custom robotics to perform lens inspection, alignment, and placement (Task 4). Required for expanding CPV module mfg. capacity. Cost is from competitive quotes.	\$32,900	\$86,500	\$119,400			
TBD	Contractor will implement a multi-family energy efficiency program. Costs are based on retrofitting 338 residences with an average rebate per unit of \$900. Estimated costs for this contract are based on informal vendor quote.	\$281,666	\$281,666	\$281,666			
TBD	Contractor will implement a small commercial energy efficiency program. Costs are based on retrofitting 338 businesses with an average customer rebate of \$2,000. Estimated costs for this contract are based on vendor information from another program in California that provides similar services. Because the proposed program would provide "deeper" energy efficiency retrofits than the existing program, the costs per project have been scaled up by approximately 20%.	\$563,333	\$563,333	\$563,334			
TBD	Contractor will provide energy efficiency screening audits for large commercial customers. Based on an estimated cost of \$1,500 per screening audit, plus contractor overhead. Cost of screening audit estimated based on informal survey.	\$5,333	\$5,333	\$5,334			
TBD	Website development. A website will be developed to provide information about the Sacramento Neighborhood Performance Program opportunities. Cost estimate based on prior experience.	\$60,000	\$0	\$0			
TBD	Demonstration energy efficiency projects (residential) designed to garner neighborhood awareness and excitement about program.	\$45,840	\$45,840	\$0			
TBD	EM&V	\$40,000	\$20,000	\$140,000			

Sub-Recipient Name/Organization	Purpose/Tasks in SOPO	Budget Period 1 Costs	Budget Period 2 Costs	Budget Period 3 Costs	Project Total
Community Resource Project	Low income weatherization contract provider. Will provide testing services and home weatherization services. Based on weatherizing 526 residences at an estimated cost of \$3,500 per unit (per the vendor). Total project costs presumes that the CRP will contribute \$300,000 in leveraged federal stimulus funds toward these retrofits, as stated in their letter of support for this program.	\$350,666	\$350,666	\$350,668	\$1,052,000
TBD	Rebate processing contract to handle the payment of rebates to customers. Based on vendor quote.	\$2,624	\$2,645	\$2,645	\$7,913
					\$1,349,462
					\$1,269,483
					\$1,343,649
					\$3,962,593

Additional Explanations/Comments (as necessary)

Additional Explanations/Comments (as necessary)

SMUD will select all vendors identified as "TBD," based on a competitive bid process and SMUD will further ensure that all vendors comply with ARRA requirements.

g. Construction

PLEASE READ!!

Construction, for the purpose of budgeting, is defined as all types of work done on a particular building, including erecting, altering, or remodeling. Construction conducted by the award recipient is entered on this page. Any construction work that is performed by a vendor or subrecipient to the award recipient should be entered under f. Contractual.

List all proposed construction below, providing a basis of cost such as engineering estimates, prior construction, etc., and briefly justify its need as it applies to the Statement of Project Objectives.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the programmer.

Overall description of construction activities:

Example Only!!! - Build wind turbine platform

General Description	Cost	Basis of Cost	Justification of need
Three days of excavation for platform site EXAMPLE ONLY!!	\$28,000	Engineering estimate	Site must be prepared for construction of platform.
Budget Period 1 Total	\$0	Budget Period 2	
Budget Period 2 Total	\$0	Budget Period 3	

Additional Explanations/Comments (as necessary)

THE JOURNAL OF CLIMATE

h. Other Direct Costs

PLEASE READ!!!

Other direct costs are direct cost items required for the project which do not fit clearly into other categories, and are not included in the indirect pool for which the indirect rate is being applied to this project. Examples are meeting costs, postage, couriers or express mail, telephone/fax costs, printing costs, etc.

Basis of cost are items such as vendor quotes, prior purchases of similar or like items, published price list, etc.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

General description	Cost	Basis of Cost	Budget Period 1	Justification of need
EXAMPLE ONLY!!! Grad student tuition	\$16,000	Established UCD costs		Support of graduate students working on project
Residential incentives-Performance	\$252,000	84 @ \$3000; based on prior experience and market research		Motivate participation and encourage greater energy savings
Residential incentives-Prescriptive	\$85,000	170 @ \$500; based on prior experience and market research		Motivate participation and encourage greater energy savings
Large Commercial incentives	\$66,000	2 @ \$33000; Existing SMUD commercial programs pay an incentive of \$.08/kWh saved. To achieve higher levels of energy efficiency, SMUD scaled this incentive up by 20% and added in an estimated \$3,000 incentive for the completion of a detailed energy assessment.		Motivate participation and encourage greater energy savings
Community events	\$100,000	5 @ \$20000; based on prior experience		Motivate participation and encourage greater energy savings
Community efficiency award projects	\$133,333	Estimate based on previously completed medium sized energy efficiency projects		Community energy efficiency retrofit projects to be provided as awards for highly involved neighborhoods. (e.g. neighborhood with highest participation rate gets improved park lighting.)
Budget Period 1 Total	\$636,333			
Budget Period 2				
Residential incentives-Performance	\$252,000	84 @ \$3000; based on prior experience and market research		Motivate participation and encourage greater energy savings
Residential incentives-Prescriptive	\$85,500	171 @ \$500; based on prior experience and market research		Motivate participation and encourage greater energy savings
Large Commercial incentives	\$99,000	3 @ \$33000; Existing SMUD commercial programs pay an incentive of \$.08/kWh saved. To achieve higher levels of energy efficiency, SMUD scaled this incentive up by 20% and added in an estimated \$3,000 incentive for the completion of a detailed energy assessment.		Motivate participation and encourage greater energy savings
Community events	\$100,000	5 @ \$20000; based on prior experience		Motivate participation and encourage greater energy savings
Community efficiency award projects	\$133,333	Estimate based on previously completed medium sized energy efficiency projects		Community energy efficiency retrofit projects to be provided as awards for highly involved neighborhoods. (e.g. neighborhood with highest participation rate gets improved park lighting.)

General description	Cost	Basis of Cost	Justification of need
Budget Period 2 Total		\$669,833	
Budget Period 3			
Residential incentives-Performance	\$252,000	84 @ \$3000; based on prior experience and market research	Motivate participation and encourage greater energy savings
Residential incentives-Prescriptive	\$85,500	171 @ \$500; based on prior experience and market research	Motivate participation and encourage greater energy savings
Large Commercial incentives	\$99,000	3 @ \$33000; Existing SMUD commercial programs pay an incentive of \$.08/kWh saved. To achieve higher levels of energy efficiency, SMUD scaled this incentive up by 20% and added in an estimated \$3,000 incentive for the completion of a detailed energy assessment.	Motivate participation and encourage greater energy savings
Community events	\$120,000	6 @ \$20000; based on prior experience	Motivate participation and encourage greater energy savings
Community efficiency award projects	\$133,334	Estimate based on previously completed medium sized energy efficiency projects	Community energy efficiency retrofit projects to be provided as awards for highly involved neighborhoods. (e.g. neighborhood with highest participation rate gets improved park lighting.)
Budget Period 3 Total		\$689,834	
PROJECT TOTAL		\$1,996,000	
Additional Explanations/Comments (as necessary)			

i. Indirect Costs

Indirect Costs			
	Budget Period 1	Budget Period 2	Budget Period 3
Rate applied:	84.05%	84.05%	84.05%
Total indirect costs requested:	\$119,248	\$126,397	\$133,994

A federally approved indirect rate agreement, or rate proposed supported and agreed upon by DOE for estimating purposes is required if reimbursement of fringe benefits is requested. Please check (X) one of the options below and provide the requested information if it has not already been provided as requested, or has changed. Calculate the indirect rate dollars and enter the total in the Section B., line 6.j. (Indirect Charges) of form SF 424A.

There is a federally approved indirect rate agreement. A copy is provided with this application and will be provided electronically to the Contracting Officer for this project.

(When this option is selected, a presentation of the budget that demonstrates the application of the approved rate, to arrive at the proposed indirect charges proposed should also be provided.)

There is no current, federally-approved indirect rate agreement.

(When this option is checked, the entity preparing this form shall submit an indirect cost rate proposal in the format provided at the following website, or in a format that provides the same level of information and which supports the rate(s) being proposed for use in estimating the project. Go to <https://www.eere-pmc.energy.gov/forms.aspx> and select PMC 400.2 Sample Rate Proposal.)

Additional Explanations/Comments (as necessary)

Cost Share**PLEASE READ!!!**

A detailed presentation of the cash or cash value of all cost share proposed for the project must be provided in the table below. Identify the source & amount of each item of cost share proposed by the award recipient and each sub-recipient or vendor. **Letters of commitment must be submitted for all third party cost share (other than award recipient).**

Note that "cost-share" is not limited to cash investment. Other items that may be assigned value in a budget as incurred as part of the project budget and necessary to performance of the project, may be considered as cost share, such as: contribution of services or property; donated, purchased or existing equipment; buildings or land; donated, purchased or existing supplies; and/or unrecovered personnel, fringe benefits and indirect costs, etc. For each cost share contribution identified as other than cash, identify the item and describe how the value of the cost share contribution was calculated.

Funds from other Federal sources MAY NOT be counted as cost share. This prohibition includes FFRDC sub-recipients. Non-Federal sources include private, state or local Government, or any source not originally derived from Federal funds. Documentation of cost sharing commitments must be provided, if not already provided with the original application and they have not changed since its submission.

Fee or profit will not be paid to the award recipients or subrecipients of financial assistance awards. Additionally, foregone fee or profit by the applicant shall not be considered cost sharing under any resulting award. Reimbursement of actual costs will only include those costs that are allowable and allocable to the project as determined in accordance with the applicable cost principles prescribed in 10 CFR 600.127, 10 CFR 600.222 or 10 CFR 600.317. Also see 10 CFR 600.318 relative to profit or fee.

Add rows as needed. If rows are added, formulas/calculations may need to be adjusted by the preparer.

Organization/Source	Type (cash or other)	Cost Share Item	Budget Period 1 Cost Share	Budget Period 2 Cost Share	Budget Period 3 Cost Share	Total Project Cost Share
ABC Company EXAMPLE ONLY!!	Cash	Project partner ABC Company will provide 40 PV modules for product development at 50% off the retail price of \$680	\$13,600			\$13,600
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0

Organization/Source	Type (cash or other)	Cost Share Item	Budget			Total Project Cost Share
			Period 1 Cost Share	Period 2 Cost Share	Period 3 Cost Share	
						\$0
						\$0
						\$0
						\$0
						\$0
		Totals	\$0	\$0	\$0	\$0

Total Project Cost: \$7,033,114

Additional Explanations/Comments (as necessary)

Cost Share Percent of Award: 0.0%



Sacramento Municipal Utility District
Indirect Cost Allocation Plan
For the Year Ending 12/31/09

Business Unit	Total District Expenditures	Exclusions	Direct Labor	Unallowable Direct Labor	Indirect Costs	Unallowable Indirect Costs	Other Costs	RATE
Customer Service	77,026,933	-	41,236,286	14,819,035	21,957,742	8,445,072	13,832,906	
Distribution Services	67,314,521	-	32,644,994	-	22,017,129	-	12,652,398	
Energy Supply	510,188,312	-	37,543,421	33,628	18,940,503	17,486	453,704,389	
Public Good	83,699,368	-	11,821,310	-	5,451,715	-	66,426,343	
Corporate Services (Unallocated)	25,104,339	-	-	-	25,104,339	5,793,843	-	
Corporate Services (Allocated)	3,284,000	-	-	-	-	-	3,284,000	
Internal Services (Unallocated)	6,597,460	-	2,761,898	727,933	1,160,679	365,959	2,674,883	
Technology Services (Unallocated)	4,838,637	-	2,557,912	-	1,516,825	-	763,900	
Internal Services (Allocated)	51,930,090	-	-	-	-	-	51,930,090	
Technology Services (Allocated)	28,061,265	-	-	-	-	-	28,061,265	
Debt Service	166,294,000	166,294,000						
JPA Commodity & Interest	367,834,000	367,834,000						
Capital Projects, Reserve & Loans	305,627,903	305,627,903						
OPEB	15,047,000	-			15,047,000			
Use Allowance	33,791,367	-	7,248,701	-	4,483,479	-	22,059,186	
	1,746,639,195	839,755,903	135,814,521	15,580,596	115,679,410	14,622,360	655,389,361	84.05%



**Sacramento Municipal Utility District
Indirect Cost Allocation Plan
For the Year Ending 12/31/09**

Business Unit	Total District Expenditures	Exclusions	Direct Labor*	Unallowable Direct Labor	Indirect Costs**	Unallowable Indirect Costs	Other Costs
Customer Services							
Programs, Products, Services	10,795,485	5,099,304		2,467,578		3,228,603	
Customer Operations	50,020,032	27,943,637	10,743,376	15,760,789	6,326,573	6,315,607	
Customer Strategy	7,034,380	4,117,685		1,610,876		1,305,829	
Customer Communication	9,177,026	4,075,659	4,075,659	2,118,499	2,118,499	2,982,868	
Customer Services Total	77,026,933	-	41,236,286	14,819,035	21,957,742	8,445,072	13,832,906
Distribution Services							
Asset Management	48,077,206	21,793,375		14,491,469		11,792,362	
New Services	127,025	89,765		37,260		-	
Planning & Operations	19,110,290	10,761,854		7,488,400		860,036	
Distribution Services Total	67,314,521	-	32,644,994	-	22,017,129	-	12,652,398
Energy Supply							
Energy Production	81,904,767	15,684,214	33,628	7,799,161	17,486	58,421,392	
Commodity, Proc & Sales	402,706,728	8,277,476		3,317,340		391,111,912	
System Ops & Reliability	25,576,818	13,581,731		7,824,002		4,171,085	
Energy Supply Total	510,188,312	-	37,543,421	33,628	18,940,503	17,486	453,704,389
Public Good							
Energy Efficiency	35,615,014	6,989,514		3,249,281		25,376,219	
New Renewable Generation	11,080,646	1,188,481		573,205		9,328,961	
Research Dev & Demonstration	6,293,398	2,133,500		908,582		3,251,316	
Low Income Services	30,700,310	1,509,815		720,648		28,469,847	
Public Good Total	83,699,368	-	11,821,310	-	5,451,715	-	66,426,343
Corporate Services							
Governance	8,028,718				8,028,718	1,575,395	
Strategic	7,278,035				7,278,035	1,968,880	
Legislative & Regulatory	6,571,681				6,571,681	2,249,568	
Risk Management Insurance	3,295,904				3,225,904	-	
Unallocated Corporate Services	25,104,339				25,104,339	5,793,843	-
Corporate Services							
Risk Management Insurance	3,284,000						3,284,000
Corporate Services (Allocated)	3,284,000						
Internal Services							
Not Allocated	6,597,460		2,761,898	727,933	1,160,679	365,959	2,674,883
Unallocated Internal Services	6,597,460		2,761,898	727,933	1,160,679	365,959	2,674,883
Technology Services							
Not Allocated	4,838,637						763,900
Exhibit 2							
G:\Grants\Indirect Costs\X\00000019.xls\indir - Exh 2							

<u>Business Unit</u>	Total District Expenditures	Exclusions	Direct Labor*	Indirect Costs**	Unallowable Indirect Costs	Other Costs
Unallocated Technology Svrc	4,838,637	-	2,557,912	-	1,516,825	-

Business Unit	Total District Expenditures	Exclusions	Direct Labor*	Unallowable Direct Labor	Indirect Costs**	Unallowable Indirect Costs	Other Costs
Internal Services							
Facilities	9,430,984					9,430,984	
Transportation	8,358,883					8,358,883	
Office Services	4,402,420					4,402,420	
Supply Chain	10,348,214					10,348,214	
Human Resources	9,969,334					9,969,334	
Business Services	(0)					(0)	
Protection, Safety & Emerg	9,420,255					9,420,255	
Internal Services (Allocated)	51,930,090					-	51,930,090
Technology Services							
Resources & Planning	1,887,172					1,887,172	
Operations	16,905,479					16,905,479	
Projects (Maintenance)	9,268,614					9,268,614	
Technology Srvc (Allocated)	28,061,265					-	28,061,265
Debt Services Total	166,294,000	166,294,000	-	-	-	-	
Joint Power Agency Total	367,834,000	367,834,000	-	-	-	-	
Capital, Loans & Reserve Total	305,627,903	305,627,903	-	-	-	-	
OPEB	15,047,000				15,047,000		
Use Allowance	33,791,367		7,248,701	-	4,483,479		22,059,186
	1,746,639,195	839,755,903	135,814,521	15,580,596	115,679,410	14,622,360	655,389,361
Costs		Indirect Costs					
Less Unallowables		128,565,820	111,195,931				
		(15,580,596)	(14,622,360)				
Plus Use Allowance		7,248,701	4,483,479				
Net Direct Labor & Indirect Costs		120,233,925	101,057,050				
					84.05%		

*Direct Labor includes employee benefits.

**Indirect Costs include Cost Center Assessments, Internal Services Allocated, and Technology Allocated.

2009 CORPORATE SERVICES BUDGET FOR INDIRECT COST PLAN

O&M and Capital	Governance	Strategic	Legislative & Regulatory	Casualty Risk	TOTAL
				Mgmt Insurance	
Labor	4,908,062.95	4,274,962.10	1,867,966.48		11,050,992
Cost Center Surcharge	2,442,844.34	1,409,273.78	864,517.00		4,716,635
Materials	500.00	-	1,000.00		1,500
Material Surcharge	29.00		58.00		87
Other Expenses	59,425.00	215,300.00	696,100.00	6,509,904.00	7,480,729
Utilities & Postage	2,000.00				2,000
Rebates & Incentives					-
Outside Services	606,750.00	1,354,260.00	3,130,000.00		5,091,010
Outside Services Surcharge	9,107.00	36,239.28	12,040.00		57,386
Corporate Expenses		(12,000.00)			(12,000)
Revenue	-	-	-	-	-
	8,028,718	7,278,035	6,571,681	6,509,904	28,388,339
Add: O&M Revenue					28,388,339
				\$ 28,388,339	
Allocated				3,284,000	(Exhibit 1)
Unallocated				25,104,339	(Exhibit 1)

2009 CUSTOMER BUDGET FOR INDIRECT COST PLAN

O&M, Capital and Public Good	Programs, Products & Services	Customer Operations	Customer Strategy	Customer Comm. (Unallowable)	Customer Public Good	TOTAL
Labor	5,309,108	31,514,351	4,416,461	4,075,659	9,687,809	55,003,388
Cost Center Surcharge	2,586,885	18,003,717	1,779,659	2,118,499	4,543,134	29,031,893
Materials	531,057	1,322,345	68,048	375,826	823,430	3,120,706
Material Surcharge	34,995	93,559	4,259	21,798	50,655	205,266
Other Expenses	710,804	189,223	578,102	1,673,475	2,062,988	5,214,592
Utilities & Postage	360,062	3,217,043	153,095	2,440	211,872	3,944,512
Rebates & Incentives	-	-	-	-	23,575,998	23,575,998
L/LS Rate Discount	-	-	-	-	26,846,642	26,846,642
Outside Services	1,730,929	2,421,821	616,730	884,561	9,179,389	14,833,430
Outside Services Surcharge	47,766	63,471	17,268	24,768	239,663	392,936
Corporate Expenses	10,490	178,536	14,939	-	484,391	688,355
Cost Reductions/Reimbursements	(187,010)	(10,800)	-	-	(300,000)	(497,810)
Revenue	(7,171,199)	(373,008)	-	-	-	(7,544,207)
Energy Efficiency Loans	10,500,000	-	-	-	0	10,500,000
14,463,887	56,620,258	7,648,561	9,177,026	77,405,970	0	165,315,702
Less: Public Good						
Less: Loans (except Capital)						
Add: O&M Revenue/Reimb (excl PG)						
				7,544,207		
					95,453,939	
Capital						
Labor	209,804	3,570,714	298,775	-	4,079,293	
Cost Center Surcharge	119,307	2,242,928	168,782	-	2,531,018	
Materials	-	921,872	3,000	-	924,872	
Material Surcharge	-	59,184	174	-	59,358	
Other Expenses	-	-	-	-	-	
Utilities & Postage	-	-	-	-	-	
Rebates & Incentives	-	-	-	-	-	
L/LS Rate Discount	-	-	-	-	-	
Outside Services	-	-	-	125,000	125,000	
Outside Services Surcharge	-	-	-	3,500	3,500	
Corporate Expenses	10,490	178,536	14,939	-	203,965	
Cost Reductions/Reimbursements	-	-	-	-	-	
Revenue	10,500,000	-	-	-	10,500,000	
Energy Efficiency Loans	10,839,601	6,973,233	614,171	-	\$ 77,026,933	(Exhibit 1)
					18,427,006	

2009 DISTRIBUTION BUDGET FOR INDIRECT COST PLAN

O&M and Capital	Asset Management	New Services	Planning & Operations	TOTAL
Labor	35,238,037.84	14,536,976.35	11,372,131.53	61,147,146
Cost Center Surcharge	23,729,238.65	9,628,407.96	7,838,360.80	41,196,007
Materials	17,692,792.21	9,486,028.73	872,934.96	28,051,756
Material Surcharge	1,332,979.13	834,227.40	69,278.27	2,236,485
Other Expenses	786,849.96	49,166.23	1,918,160.00	2,754,176
Utilities & Postage	-	-	360,000.00	360,000
Outside Services	30,520,595.88	416,425.66	152,000.00	31,089,022
Outside Services Surcharge	854,576.65	11,659.90	4,256.00	870,493
Corporate Expenses	672,233.16	722,360.53	30,513.92	1,425,108
Cost Reductions/Reimbursements	(4,377,388.00)	(9,660,600.00)	-	(14,037,988)
Revenue	-	-	-	-
	106,449,915	26,024,653	22,617,635	155,092,204
		Add: O&M Revenue/Reductions		155,092,204
Capital				
Labor	13,444,663	14,447,211	610,278	28,502,152
Cost Center Surcharge	9,237,770	9,591,148	349,961	19,178,878
Materials	15,707,414	9,486,029	614,135	25,807,577
Material Surcharge	1,187,313	834,227	44,870	2,066,410
Other Expenses	780,600	49,166	1,836,000	2,665,766
Utilities & Postage	0	0	0	-
Outside Services	20,915,044	416,426	21,000	21,352,470
Outside Services Surcharge	585,621	11,660	588	597,869
Corporate Expenses	672,233	722,361	30,514	1,425,108
Cost Reductions/Reimbursements	(4,157,948)	(9,660,600)	0	(13,818,548)
	58,372,710	25,897,627	3,507,346	87,777,683
				\$ 67,314,521 (Exhibit 1)

2009 ENERGY SUPPLY BUDGET FOR INDIRECT COST PLAN

O&M, Capital and Public Good	Energy Production	Commodity, Proc & Sales	System Ops & Reliability	Public Good	TOTAL
Labor	21,793,539	8,277,476	17,286,805	2,133,500	49,491,320
Cost Center Surcharge	10,558,620	3,317,340	10,295,252	908,582	25,079,794
Materials	6,983,299	120,000	5,198,755	75,000	12,377,054
Material Surcharge	413,626	6,960	318,562	4,350	743,497
Other Expenses	17,807,116	15,900,522	1,086,750	651,950	35,446,337
Utilities & Postage	1,784,000	3,490	168,188	-	1,955,678
Rebates & Incentives	-	-	-	242,588	242,588
Commodities	-	730,904,167	-	-	730,904,167
Outside Services	96,590,738	949,458	5,424,221	2,432,639	105,397,056
Outside Services Surcharge	813,364	22,635	151,878	68,114	1,055,991
Non-Cash Expenses	-	-	-	-	-
Corporate Expenses	305,377	-	185,254	106,675	597,306
Cost Reductions/Reimbursements	(9,749,405)	(115,121,958)	(3,099,899)	(330,000)	(128,301,262)
Revenue	-	(930,000)	(575,010)	-	(1,505,010)
147,300,272	643,450,090	36,440,756	6,293,398	833,484,515	

Add: O&M Revenue (exclude Public) 1,505,010
Add: Cost Reductions (exclude Public) 120,484,330
Less: Public Good (6,293,398)
Less: JPA Commid (343,287,000)
605,893,457

Note**: JPA amount of \$343,287,000 is included in the Commodities category.

Capital	Capital
Labor	6,109,325
Cost Center Surcharge	2,759,459
Materials	5,662,551
Material Surcharge	329,112
Other Expenses	6,069,674
Utilities & Postage	13,508,320
Outside Services	-
Outside Services Surcharge	592,386
Corporate Expenses	305,377
Cost Reductions/Reimbursements	(7,486,932)
67,657,978	13,508,320
	14,538,847
	<u>95,705,145</u>

\$ 510,188,312 (Exhibit 1)

2009 PUBLIC GOOD BUDGET FOR INDIRECT COST PLAN

	Energy Efficiency	New Renew Generation	Research Dev & Demonstrat	Low Income Services	TOTAL
Labor	6,989,514.20	1,188,480.55	2,133,500.45	1,509,814.68	11,821,310
Cost Center Surcharge	3,249,280.92	573,204.52	908,581.67	720,648.17	5,451,715
Materials	443,135.13	233,000.00	75,000.00	147,295.00	898,430
Material Surcharge	26,916.85	13,281.96	4,350.00	10,455.97	55,005
Other Expenses	1,745,861.63	134,428.00	651,950.00	182,698.00	2,714,938
Utilities & Postage	148,672.00	135.00	0	63,065.00	211,872
Rebates & Incentives	15,396,451.00	8,179,547.00	242,588.00	0	23,818,586
Commodities	0	0	0	0	-
Outside Services	7,376,524.00	689,830.00	2,432,639.00	1,113,035.00	11,612,028
Outside Services Surcharge	189,182.58	19,315.22	68,113.87	31,164.97	307,777
Cost Reductions/Reimbursements	(300,000.00)	0	(330,000.00)	0	(630,000)
Revenue	0	0	0	0	-
Corporate Expenses	349,475.77	59,424.01	106,674.97	75,490.75	591,066
EAPR Credit	0	0	0	0	-
Life Support Credit	0	0	0	26,846,642.00	26,846,642
	35,615,014	11,090,646	6,293,398	30,700,310	83,699,368
Add: Revenue					
				83,699,368	(Exhibit 1)

2009 INTERNAL SERVICES BUDGET FOR INDIRECT COST PLAN

O&M and Capital		Facilities	Transportation	Office Services	Supply Chain	Workforce	Emp Benefits & Services	Business & Safety Services	Protection, Safety & Emergency Srv	Not Allocated	TOTAL
Labor	8,302,479	2,723,521	1,840,544	6,479,734	4,809,001	1,336,221	846,724	6,266,010	2,761,898	35,366,131	
Cost Center Surcharge	3,772,361	2,096,845	1,576,160	3,570,173	3,660,449	975,652	381,026	3,444,824	1,160,679	20,638,167	
Materials	1,846,823	11,340,093	413,950	59,500	51,100	196,500	-	775,500	178,745	14,862,211	
Material Surcharge	108,314	659,074	26,385	3,766	3,008	11,412	-	44,979	10,367	867,305	
Other Expenses	570,886	170,837	9,378	91,000	146,400	616,720	-	35,500	2,203,232	3,843,933	
Utilities & Postage	266,976	1,020	132,000	-	-	240	27,000	4,000	27,000	458,236	
Rebates & Incentives	-	-	-	-	-	-	-	-	-	-	
Outside Services	15,615,874	834,701	339,000	140,200	1,283,701	1,666,460	50,000	2,126,270	248,579	22,358,785	
Outside Services Surcharge	437,244	23,371	11,004	3,842	32,976	46,521	1,400	59,256	6,960	622,574	
Benefits	-	-	-	-	-	94,877,158	-	-	-	94,877,158	
Corporate Expenses	137,294	17,755	-	-	-	-	-	53,738	-	20,787	
Revenue	-	-	-	-	-	(17,300)	-	-	-	(215,000)	
Cost Reduction/Reimbursement	(764,324)	-	-	-	-	-	(1,306,150)	-	-	(781,624)	
Not Allocated BS & P&E /Corp	-	-	-	-	-	-	-	-	-	(1,306,150)	
	30,293,907	17,867,219	4,402,420	10,348,214	9,969,334	99,726,884	(0)	12,810,077	6,382,460	191,800,514	
							*	Add: O&M Revenue	215,000		
							**	Less: Emp Bene	(99,726,884)		
									\$ 92,288,630		
<hr/>											
Capital		R.S. Park									
Labor	2,856,711	355,110	1,074,767	-	-	-	-	-	-	4,286,587	
Cost Center Surcharge	1,374,809	273,435	628,329	-	-	-	-	-	-	2,276,373	
Materials	1,320,850	7,955,372	600,000	-	-	-	-	-	-	9,876,222	
Material Surcharge	77,275	461,411	34,800	-	-	-	-	-	-	573,487	
Other Expenses	501,700	-	-	-	-	-	-	-	-	501,700	
Utilities & Postage	-	-	-	-	-	-	-	-	-	-	
Rebates & Incentives	-	-	-	-	-	-	-	-	-	-	
Outside Services	14,940,474	433,125	971,000	-	-	-	-	-	-	16,344,599	
Outside Services Surcharge	418,333	12,127	27,188	-	-	-	-	-	-	457,649	
Benefits	-	-	-	-	-	-	-	-	-	-	
Corporate Expenses	137,294	17,755	53,738	-	-	-	-	-	-	208,787	
Cost Reduction/Reimbursement	(764,324)	-	-	-	-	-	-	-	-	(764,324)	
	20,862,923	9,508,336	-	-	-	3,389,822	-	-	\$ 33,761,080		
									58,527,550		
									\$ 51,930,090 (Exhibit 1)		
									\$ 6,597,460 (Exhibit 1)		

*\$215,000 Revenue from Rancho Seco included in allocation to agree with Budget Book

**Includes FICA amount of \$14,896,004 taken from WBS structure L_EB_A_FI of the Internal Services section for the 2009 Budget amount.

2009 BUSINESS TECHNOLOGY SERVICES BUDGET FOR INDIRECT COST PLAN

	Resources & Planning	Operations	Projects	Not Allocated	TOTAL
O&M and Capital					
Labor	1,150,715	6,990,350	11,075,669	2,557,912	21,774,645
Cost Center Surcharge	736,457	4,454,544	6,589,016	1,516,825	13,296,842
Materials	-	227,900	8,270,700	204,000	8,702,600
Material Surcharge	-	13,218	480,093	11,832	505,143
Other Expenses	-	34,000	-	-	34,000
Utilities & Postage	-	452,100	420	-	452,520
Rebates & Incentives	-	-	5,702,750	-	5,702,750
Outside Services	-	4,604,442	3,119,762	533,140	8,257,344
Outside Services Surcharge	-	128,924	447,195	14,928	591,047
Corporate Expenses	-	-	-	-	-
Revenue	-	-	-	-	-
	1,887,172	16,905,479	35,685,604	4,838,637	59,316,891
<hr/>					
Capital					
Labor		7,286,250			7,286,250
Cost Center Surcharge		4,163,788			4,163,788
Materials		8,260,700			8,260,700
Material Surcharge		479,513			479,513
Other Expenses		-			-
Utilities & Postage		-			-
Outside Services		5,702,750			5,702,750
Outside Services Surcharge		159,677			159,677
Corporate Expenses		364,312			364,312
		26,416,990			26,416,990
				\$ 32,899,901	
Allocated				\$ 28,061,265	(Exhibit 1)
Unallocated				\$ 4,838,637	(Exhibit 1)

Applicant Name: County of Los Angeles

Award Number: DE-FOA-0000148

Budget Information - Non Construction Programs

Section A - Budget Summary

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		
		Federal (c)	Non-Federal (d)	Federal (e)
1.				\$27,163,066
2.				
3.				
4.				
5. Totals		\$0	\$0	\$27,163,066

Section B - Budget Categories

6. Object Class Categories	Grant Program, Function or Activity		
	(1)	(2)	(3)
a. Personnel	\$553,677		
b. Fringe Benefits			
c. Travel	\$8,200		
d. Equipment			
e. Supplies			
f. Contractual	\$22,369,214		
g. Construction			
h. Other	\$4,231,975		
i. Total Direct Charges (sum of 6a-6h)	\$27,163,066	\$0	\$0
j. Indirect Charges			
k. Totals (sum of 6i-6j)	\$27,163,066	\$0	\$0
7. Program Income			

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Section C - Non-Federal Resources

(a) Grant Program	(b) Applicant	(c) State
8.		
9.		

10.		
11.		
12. Total (sum of lines 8 - 11)	\$0	\$0

Section D - Forecasted Cash Needs			
	Total for 1st Year	1st Quarter	2nd Quarter
13. Federal	\$27,163,066	\$6,790,767	\$6,790,767
14. Non-Federal	\$0		
15. Total (sum of lines 13 and 14)	\$27,163,066	\$6,790,767	\$6,790,767

Section E - Budget Estimates of Federal Funds Needed for Balance of the Project		
(a) Grant Program	Future Fur	
	(b) First	(c) Second
16.	\$26,656,606	\$21,162,723
17.		
18.		
19.		
20. Total (sum of lines 16-19)	\$9,143,771	\$6,999,575

Section F - Other Budget Information		
21. Direct Charges	22. Indirect Charges	
23. Remarks		

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OMB Approval No. 0348-0044

New or Revised Budget

Non-Federal (f)	Total (g)
	\$27,163,066
	\$0
	\$0
	\$0
\$0	\$27,163,066

(4)	Total (5)
	\$553,677
	\$0
	\$8,200
	\$0
	\$0
	\$22,369,214
	\$0
	\$4,231,975
\$0	\$27,163,066
	\$0
\$0	\$27,163,066
	\$0

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Prescribed by OMB Circular A-102

(d) Other Sources	(e) Totals
	\$0
	\$0

	\$0
	\$0
\$0	\$0

3rd Quarter	4th quarter
\$6,790,767	\$6,790,767
\$6,790,767	\$6,790,767

Ending Periods (Years)

(d) Third	(e) Fourth
\$0	\$0

SF-424A (Rev. 4-92)

Prescribed by OMB Circular A-102

American Recovery and Reinvestment Act of 2009, P.L. 111-5 (Recovery Act) Additional Budget Justification Information for Davis-Bacon Act

Title: Retrofit California

FOA Number: DE-FOA-0000148

In reliance upon a November 19, 2009 Department of Labor letter (noting OMB's guidance has made clear that individuals are not considered to be recipients or subrecipients of ARRA funds and concluding that use of ARRA funds to pay rebates to an individual property owner in connection with qualifying energy efficiency and weatherization improvements under a DOE SEP rebate program is not subject to Davis-Bacon compliance), we believe the Retrofit California program will not be subject to the Davis-Bacon Act. We are awaiting further guidance from the Department of Energy on this issue. The participating government partners will take all necessary actions to ensure that the Retrofit California program is in full compliance with applicable Federal and State laws.

CA-022
CA-025
CA-026
CA-027
CA-028
CA-029
CA-030
CA-031
CA-032
CA-033
CA-034
CA-035
CA-036
CA-037
CA-038
CA-039
CA-042
CA-046

Appendix C- Environmental Summary, PART 1: General Information

Title: Retrofit California

FOA Number: DE-FOA-00000148

- 1. Please describe the intended use of DOE funding in your proposed plan. For example, would the funding be applied to the entire project or only support a phase of the project? Describe the activity as specifically as possible, i.e. planning, feasibility study, design, data analysis, education or outreach activities, construction, capital purchase and/or equipment installation or modification.*

DOE funding would be used to support the first two phases (three years) of program implementation, which would be supported through other means into the future. DOE funds would be used for planning, administration, technological infrastructure, EM&V, quality assurance protocols, monetary incentives for energy efficiency measures, and marketing and outreach efforts.

- 2. Does any part of your project require review and/or permitting by any other federal, state, regional, local, environmental, or regulatory agency? No*

- 3. Has any review (e.g., NEPA documentation, permits, agency consultations) been completed?*
No

- 4. Provide information about the potential environmental issues, concerns, and impacts associated with your proposal. Please provide as much detail as possible in the following areas: specifics of proposed activities, project locations, size, layout, commitments to waste management and historic preservation. If project specific information is unknown, describe your plan for obtaining this information.*

None of the program activities described above have significant environmental impacts.